
TITLE NINE

SIGN CODE

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CHAPTER 1193

GENERAL PROVISIONS, ENFORCEMENT, AND PENALTY

1193.01 TITLE AND INTENT.

The provisions of **Title Nine** of the Codified Ordinances, pertaining to the regulation of signs in the City, shall be known as the “Sign Code of the City of Tiffin.”

1193.02 PURPOSE.

The purpose of Title Nine is to promote and protect the public health, welfare, and safety of the general public by regulating existing and proposed outdoor advertising signs and outdoor signs of all types as well as the following:

- (a) It is intended to protect property values.
- (b) Create a more attractive economic and business climate.
- (c) Enhance and protect the physical appearance of the community.
- (d) Preserve the scenic and natural beauty of designated areas.
- (e) Reduce sign or advertising distraction and obstructions that may contribute to traffic accidents.
- (f) Reduce hazards that may be caused by signs overhanging or projecting over public rights-of-way.
- (g) Provide more open space.
- (h) Curb the deterioration of the natural environment.
- (i) Enhance community development.
- (j) Establish sign limitations which allow reasonable capability for advertisement, but

which prevent the escalation of sign competition to levels which are nonproductive and create unnecessarily high entrepreneurial costs.

- (k) Provide sign regulations which are directly related to land use and, therefore, to the functional and economic need for signs of varying sizes, types, and locations.
- (l) Create a system of variances and appeals to allow exceptions to these regulations where justified by unusual conditions, and to provide for interpretation of this Code as it may become necessary.
- (m) Provide for the uniform and eventual elimination of all signs not in conformance with this Code or a variance thereof.
- (n) Facilitate the swift and effective enforcement and prosecution of this Code, while preserving the right of the individual to due process

1193.03 INTERPRETATION.

In interpretation and application, the provisions of this Sign Code, as most recently amended, shall be held to be minimum requirements. For the purpose of this sign code, the definitions of terms and words are set forth in Section 1143.01.

1193.04 PERMITS REQUIRED.

All temporary or permanent signs to be erected or altered within the City of Tiffin, excluding copy changes or those listed herein, shall require a permit from the City of Tiffin Engineering Department before being erected or altered.

1193.05 ADMINISTRATION.

The provisions of this Sign Code shall be administered by the Engineering Department, under the supervision of the Zoning Inspector.

(a) Application and Permit Procedure

- (1) Application for a Sign Permit shall contain the following information:
 - A. Two (2) copies of plans and/or blueprints to scale of signage, including details of fastenings, lighting, and any lettering, symbols or other identification.
 - B. Any information peculiar to a particular sign application which is necessary to uphold the provisions of **Title Nine**.
- (2) Except as otherwise provided in **Title Nine**, all applications for Sign Permits shall be submitted to the Zoning Inspector, who shall act on

the application within thirty (30) days of receipt of the completed application as provided in **Chapter 1145**, inclusive.

(b) Engineering Department/Zoning Inspector

- (1) The Engineering Department/Zoning Inspector shall regulate and enforce the requirements of **Title Nine** and shall be in charge of issuing all Sign Permits. Permits for signs subject to the approval of the Planning Commission shall not be issued until such approval is certified to the Zoning Inspector.
- (2) The Engineering Department/Zoning Inspector shall have the power to approve or disapprove all requests for temporary sign permits.
- (3) Sign Fees
 - A. An applicant for a sign permit shall pay a fee as established under **Section 1145.17** of the Zoning Ordinance, inclusive and as amended.
 - B. In addition to the payment of a sign permit application fee, the applicant shall pay a fee to cover the costs involved in any sign variance or appeals proceeding. The fee for a variance or appeal shall be as established under the general schedule of fees as provided under **Section 1145.17**.
- (4) Variances and Appeals

Variances and appeals to **Title Nine** may be granted pursuant to the procedure and criteria set forth in **Chapter 1148**, inclusive.

1193.06 NON-CONFORMING SIGNS.

No sign erected before the adoption of the applicable sections of this Sign Code shall be moved, replaced, or repaired in excess of fifty percent (50%) of its replacement cost in any calendar year, without complying with the provisions of this Code.

- (a) The continuance of a legally existing sign which does not meet the regulations and requirements of **Title Nine** shall be deemed a non-conforming sign which shall terminate by abandonment according to **Section 1197.02**.
- (b) A non-conforming sign shall not be structurally relocated or replaced unless it is brought into compliance with the provisions of **Title Nine**. Should a replacement or relocation take place without being brought into compliance,

the sign will be illegal.

- (c) A non-conforming sign shall be maintained or repaired in accordance with the following provisions:
 - (1) The size and structural shape shall not be changed or altered. The copy may be changed provided that the change applies to the original non-conforming use associated with the sign and that the change is made by the owner of the sign at the time the sign became non-conforming; the copy shall not be enlarged.
 - (2) In case damage occurs to the sign to the extent of fifty percent (50%) or more of either the structure or the replacement value of the sign, the sign shall be brought into compliance. Where damage to the sign is less than fifty percent (50%) of the structure or its replacement value, the sign shall be repaired within sixty (60) days.

1193.07 NON-CONFORMING LAND USES.

Signs associated with legal non-conforming land uses, such as a business located in a residential district, may be continued and replaced. A replacement sign must comply with the sign requirements for the most restrictive zoning district which would permit such land use, and is no larger or higher than the sign being replaced.

1193.08 ENFORCEMENT.

- (a) Any sign erected or altered, excluding copy changes, not conforming to the provisions of this Code, is a violation of the code.
- (b) Any person may file a complaint in regard to an alleged violation of this Code. All such complaints shall be in writing and shall be filed with the Engineering Department, which shall properly record and investigate the alleged violation.
- (c) If The City Engineer finds that any of the provisions of this Code are being violated, he shall notify the person responsible for such violation of the nature of the violation. He shall order cessation of the illegal use and shall take any other action as is reasonably necessary to insure that the sign shall comply with provisions of the Code. After notice of the violation has been served or posted on the premises, no work shall be performed on the sign except to correct the violation.
- (d) All violations shall be corrected within five (5) days after the written order has been issued or within such longer period of time as indicated by the Engineer in the written order. Any party responsible for violations not corrected within the time period specified may be prosecuted.

1193.09 PENALTY.

Failure to comply with any of the provisions of Title Nine shall be deemed a violation. Any person, firm, or corporation violating any provision of this Sign Code shall be guilty of a minor misdemeanor. Each day's continuation of a violation shall be deemed a separate offense.

CHAPTER 1195

SIGN RESTRICTIONS

1195.01 GENERAL REQUIREMENTS .

The regulations contained in this Section shall apply to all signs and all use districts.

- (a) Signs shall not constitute a traffic hazard and shall not incorporate any word, language, symbol, or device or be so designed or otherwise located in such manner which might tend to mislead or confuse traffic.
- (b) No signs, except those posted by a governmental agency with the permission of the City Administrator, may be erected on public or in the public right of way, except as otherwise expressly permitted in this Sign Code. The City Administrator, Engineering Department employees and law enforcement officers are authorized and directed to remove and dispose of any signs posted in violation of this subsection.
- (c) Any illuminated sign or lighting device shall employ only light emitting a light of constant intensity, and no sign shall be illuminated by or contain flashing, intermittent, rotating or moving light. A cutoff-type luminaire is required and in no event shall an illuminated sign or lighting device be placed or directed so as to permit the beams and illumination therefrom to be directed or beamed upon a public thoroughfare, highway, sidewalk, or adjacent premises so as to cause glare or reflection that may constitute a traffic hazard or nuisance.
- (d) No sign shall employ any parts or elements which revolve, rotate, whirl, spin, or otherwise make use of motion to attract attention. Subsections (a), (c), and (d) of this Section shall not apply to any sign performing a public service function indicating time, temperature, stock market quotations, or similar services. Holiday lighting and decorations are excluded. Signs in residentially zoned districts shall not be illuminated, except for identification and announcement signs for institutions.
- (e) Banners extending into a public right-of-way are permitted only when approved by the City Administrator. When approved, banners shall be placed so as to not create a hazard to traffic. No banners may be displayed for a period longer than thirty (30) days prior to the event being announced and must be removed not later than five (5) days following the event.
- (f) Roof signs are prohibited.
- (g) No sign of any type except for fire escape instructions shall be installed, erected, attached or maintained in any form, shape or manner to a fire escape, or any, window or door giving access to a fire escape.
- (h) Signs shall not obstruct traffic sight lines, traffic control devices and signs or other safety signs.
- (i) Except in the area zoned C-3 (Central Business District), no sign shall be placed erected, or

overhung in any public right-of-way except publicly-owned signs, such as traffic control signs and directional signs, and, as specifically allowed in this Sign Code.

- (j) All signs and portions thereof shall be stationary and not portable, except those described in Section 1195.02(f).
- (k) Signs and supporting structures shall be so designed to withstand a wind pressure of not less than forty pounds (30 lb.) per square foot area.
- (l) No sign erected or maintained in the window of a building, visible from any public or private street or highway, shall occupy more than forty percent (40%) of the window surface.
- (m) All wiring, fittings, and materials used in the construction, connection, and operation of electrically illuminated signs shall be in accordance with the provisions of the National Electrical Code.

1195.02 SIGNS ALLOWED IN ALL DISTRICTS WITHOUT A PERMIT.

The following signs may be erected in any zoning district without a sign permit, except as otherwise specified and not in the public right of way:

- (a) Signs not visible beyond the boundaries of the lot or parcel of land upon which they are situated, or from any public thoroughfare or right-of-way.
- (b) Traffic and other official signs of any governmental agency used as aids to the public service and safety.
- (c) “No trespassing” or similar signs regulating the use of a property, if no more than four square feet (4 s.f.) in area.
- (d) Signs advertising the sale, lease or rental or auction on of the premises upon which the sign is located, shall not exceed thirty-two square feet (32 s.f.) per face in area, except in all residential districts where the area of the sign shall not be more than five square feet (6 s.f.) per face. No more than two such signs are permitted per lot. Real estate sale and related signs must be removed within ten (10) days following the closing. Auction signs must be removed within three (3) days following the auction.
- (e) Signs denoting the name and occupation of a profession of the occupant of the building not exceeding five square feet (5 s.f.) and located on the premises, provided further, however, that in a residential district, no such sign shall have any dimension greater than two square feet (2 s.f.) and shall be attached flat against the building.
- (f) Signs attached to or lettered on a vehicle used to conduct commercial business and not used primarily to advertise that business.
- (g) Any identification or display of any official notice of a court or other public office, or any U.S. or State flag, emblem or insignia of a nation, political unit, school or religious group.
- (h) Memorial plaques or tablets, names of buildings and dates of erection when cut into

masonry, bronze, or other incombustible material.

- (i) Emblems and messages of civic and fraternal organizations when displayed in conjunction with a corporate limits sign and approved by the City Administrator.
- (j) Signs directing and controlling the parking and flow of vehicular traffic on private property.
- (k) Except in districts zoned residential, window signs subject to restrictions set forth in 1195.01.
- (l) Temporary decorations or displays celebrating the occasion of traditionally accepted patriotic or religious holidays, provided that such decorations may not be used for advertising purposes.
- (m) Temporary political signs on private property for a period not exceeding six (6) weeks before the election concerned and no longer than five (5) days after the election. Such signs shall not exceed twenty square feet (20 s.f.) in area.
- (n) Temporary construction signs advertising a subdivision, residential, commercial or industrial building site which is actively under construction. These signs are permitted only during the period of actual construction activity, and are limited to no more than one hundred square feet (100 s.f.) of area per sign and no more than one (1) sign per public entrance to the building site.
- (o) Temporary signs pertaining to drives or events of nonprofit organizations, provided that such signs are posted only during such drive or event or no more than thirty (30) days prior to the event, and are removed no more than five (5) days after the event or drive. Such signs shall not exceed thirty-two square feet (32 s.f.) in area.
- (p) Temporary signs advertising the sale of household goods on the property where the sign is located, provided that such signs are displayed no more than fifteen (15) days per year and are limited to no more than nine square feet in area.

1195.03 SIGNS ALLOWED IN THE R-1, R-2, R-3, AND R-4 DISTRICTS WITH PERMIT.

The following signs are allowed upon receipt of a permit in the R-1, R-2, R-3, and R-4 Zoning Districts:

- (a) A church, school, or other public institution for its own use may erect one announcement sign not over forty square feet (40 s.f.) in area.
- (b) A church, school or other public institution may erect one identification sign for each building on its premises, provided such signs may be no more than sixteen square feet (16 s.f.) in area.
- (c) One identification sign indicating the name and address of apartment complexes or trailer courts. Such signs shall not exceed thirty-two square feet (32 s.f.) in area and, when freestanding, shall not be located closer than six feet (6') to the street right-of-way nor closer to any side lot line than ten feet (10').

- (d) Business and professional offices, bed & breakfast operations, and private clubs may erect one identification sign. Such signs shall not exceed nine square feet (9 s.f.) in area and, when freestanding, shall be located no closer than six feet (6') to the street right of way and no closer than ten feet (10') from side lot limits.
- (e) One identification sign for each building in an apartment complex, with each such sign not to exceed nine square feet (9 s.f.) in area.
- (f) Four (4) or less non-commercial congratulatory signs for a particular purpose, none of which shall exceed twenty-four square feet in area. None of the signs may be used for advertising purposes. The permit shall allow the signs to be displayed for no more than four days concurrently with no extensions allowed.

1195.04 SIGNS ALLOWED IN THE R-1A DISTRICT WITH PERMIT.

An indirectly illuminated announcement sign not exceeding six square feet (6 s.f.) in area, which if not attached to a building shall be at a distance of at least ten feet (10') from all street lines is allowed in an R-1A district upon receipt of a permit. There shall be no other exterior display or advertising.

1195.05 SIGNS ALLOWED IN THE C-1 AND C-2 DISTRICTS WITH PERMIT.

The following signs are allowed, upon receipt of a permit, for each premises in the C-1 and C-2 Zoning Districts, provided no business sign shall be located closer than fifty feet (50') to any lot located in ~~any~~ residentially zoned district, and except as otherwise provided elsewhere in this Code:

- (a) Signs listed in Section 1195.03.
- (b) Exterior business signs may be erected on each building side facing a public right-of-way, provided the size restrictions of Section 1195.09 are met. Such signs shall be affixed flat against the surface of the wall with the face of the sign no more than one foot (1') from the wall, or affixed perpendicular to the surface of the wall with the farthest edge no more than three feet (3') from the wall. No sign affixed flat against the surface of the building shall project beyond the corner of the building. The lower edge of any sign projecting more than one foot (1') from the wall surface shall be no less than eight feet (8') above grade level.
- (c) One (1) freestanding business sign may be permitted, provided it has a maximum height above grade of thirty feet (30') and a maximum area of sixty-five square feet (65 s.f.) per face. However, any premises that has frontage in excess of 250 feet may have two (2) freestanding business signs at least 150 feet apart, not more than seventy-two (72) square feet per face each, and a maximum height above grade of thirty feet (30').
- (d) One (1) freestanding off-premises sign may be permitted on each lot provided it has a maximum height above grade of twenty-six feet (26'), a maximum area of three hundred square feet (300 s.f.) per face, and no more than two (2) faces per sign. No such sign shall be permitted within three hundred feet (300') of another freestanding off-premises sign on the same side of the street.
- (e) One (1) off-premises sign may be permitted on each building side provided it meets the

maximum area restrictions of Section 1195.09.

- (f) A sign may be placed on each side or on the front of a marquee, canopy or awning, provided that such sign indicates only the name and address of the building or principal occupant, or the principal product available therein, and further provided that any such sign shall be affixed flat to the surface of the marquee, awning, or canopy and shall not extend beyond any plane of the marquee, canopy or awning, except as otherwise provided in this section. Such signs on marquees, awnings and canopies shall maintain a vertical clearance of eight feet (8') above grade level.
- (g) A sign may be affixed to the underside of a canopy or marquee, provided that the lower edge of the sign maintains a vertical clearance of eight feet (8') above grade level. Such signs may be no more than six square feet (6 s.f.) in area on each face and the sign shall not project beyond the edge of the canopy or marquee.
- (h) Shopping centers having over 100,000 square feet of total floor space may have one (1) freestanding sign of not more than 200 square feet per face, no more than twenty-five feet (25') above grade level, and displaying the name and address of the shopping center, the names of tenants and periodically changing information relative to events within the shopping center. Shopping centers having over 300,000 square feet of total floor space may have two (2) freestanding signs of not more than 200 square feet per face and no more than twenty-five feet (25') above grade level with the same information as above.

1195.06 SIGNS ALLOWED IN THE C-3 DISTRICT WITH PERMIT.

The following signs are allowed, upon receipt of a permit, for each premises in C-3 Zoning District, except as otherwise provided in this Code:

- (a) Signs listed in **Section 1195.03.**
 - (b) Exterior business signs may be erected on each building side facing a public right-of-way, provided the size restrictions of Section 1195.09 are met. Such signs shall be affixed flat against the surface of the wall with the face of the sign no more than one foot (1') from the wall, or affixed perpendicular to the surface of the wall with the farthest edge no more than three feet (3') from the wall. No sign affixed flat against the surface of the building shall project beyond the corner of the building. The lower edge of any sign projecting more than one foot (1') from the wall surface shall be no less than eight feet (8') above grade level.
 - (c) One (1) off-premises sign may be permitted on each building side provided it meets the maximum area restrictions of Section 1195.09.
 - (d) A sign may be placed on each side or on the front of a marquee, canopy or awning, provided that such sign indicates only the name and address of the building or the principal occupant, or the principal product available therein, and further provided that any such sign shall be affixed flat to the surface of the marquee, canopy or awning, and shall not extend beyond any plane of the marquee, canopy or awning, except as otherwise provided in this section. Such signs on marquees, awnings and canopies shall maintain a vertical clearance of eight feet (8') above grade level and shall project no closer than two feet (2') to the curb line.
 - (e) A sign may be affixed to the underside of a canopy, provided that the lower edge of the sign maintains a vertical clearance of eight feet (8') above grade level and that the outer edge of
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the sign projects no closer than two feet (2') to the curb line. Such signs may be no more than six square feet (6 s.f.) in area on each side and the sign shall not project beyond the edge of the canopy of marquee.

- (f) One (1) sign on the public sidewalk adjacent to the business being advertised. Such sign shall be located as close as possible to the business being advertised and displayed only during the hours of 9:00 a.m. to sunset, Monday through Friday. Such sign shall be no taller than 42 inches from the ground and no wider than 32 inches, and shall be kept in good repair. The permit shall require that the permit holder release the City from all liability and responsibility for personal injury in case of accidents involving the sign and provide liability insurance for damage caused by the placement of the sign

1195.07 SIGNS ALLOWED IN THE M-1 AND M-2 INDUSTRIAL DISTRICTS WITH PERMIT.

The following signs are allowed, upon receipt of a permit, for each premises in the M-1 and M-2 Zoning Districts, provided that no sign shall be located closer than fifty feet (50') to any lot in a residentially zoned district:

- (a) Signs listed in **Section 1195.05.**
- (b) One (1) freestanding business sign may be permitted provided it has a maximum height above grade of thirty feet (30') and a maximum area of one hundred square feet (100 s.f.) per face.

1195.08 MEASUREMENT OF SIGN AREA.

The surface area of a sign shall be computed as including the entire area within a regular, geometric form, or combinations of regular, geometric forms comprising all of the display area of the sign and including all of the elements of the matter displayed. Frames and structural members not being advertising matter shall not be included in computation of surface area.

1195.09 MAXIMUM SIGN AREAS.

The following are the maximum sign areas for the total of all signs on one building side, except as otherwise indicated in this Code:

Wall Width (in feet)	Maximum Sign Area (square feet)
Under 15	25
15-19	30
20-24	35
25-29	40

Wall Width (in feet)	Maximum Sign Area (square feet)
30-34	45
35-39	50
40-44	55
45-49	60
50-54	65
55-59	70
60-64	75
65-69	80
70 and over	100 + 5 for each additional ten feet of frontage or fraction thereof.

CHAPTER 1197

SIGN MAINTENANCE AND ABANDONED SIGNS

1197.01 SIGN MAINTENANCE AND REPAIR REQUIRED.

Every sign including, but not limited to, those signs for which no permits or permit fees are required, shall be maintained in a safe, presentable and good structural condition at all times, including the replacement of defective parts, painting, repainting, cleaning and other acts required for the maintenance of such sign. The Engineering Department shall require compliance with all standards of these Codified Ordinances. If the sign is not made to comply with adequate safety standards, the Engineering Department shall require its removal in accordance with this section

1197.02 ABANDONED SIGNS PROHIBITED.

Except as otherwise provided in this Code, any business sign which is located on property which becomes vacant or unoccupied for a period of three months or more, or any sign which pertains to a time, event or purpose which no longer applies, shall be deemed to have been abandoned. Signs applicable to a business temporarily suspended because of a change of ownership or management of such business shall not be deemed abandoned unless the property remains vacant for a period of six months or more. Any off-premises sign which no longer, and for a period of three consecutive months, advertises goods, products, services or facilities available to the public or which directs persons to a different location where such goods, products, services or facilities are not for a period of three consecutive months available, shall be deemed to have been abandoned. An abandoned sign is declared to be a nuisance, is prohibited, and shall be removed by the owner of the sign, or, if the owner of the sign cannot reasonably be determined or located, by the owner of the premises.

1197.03 DANGEROUS OR DEFECTIVE SIGNS PROHIBITED

No person shall maintain or permit to be maintained on any premises owned or controlled by him any sign which is in a dangerous or defective condition. Any such sign shall be removed or repaired by the owner of the sign, or, if the owner of the sign cannot reasonably be determined or located, by the owner of the premises.

1197.04 REMOVAL OF SIGNS BY ENGINEERING DEPARTMENT.

- (a) The Engineering Department shall cause to be removed any sign that endangers the public safety such as a mechanically, electrically or structurally defective sign. The Engineering Department shall prepare a notice which shall describe the sign and specify the violation involved and which shall state that if the sign is not removed or the violation is not corrected within ten days the sign shall be removed in accordance with the provisions of this section.
- (b) All notices mailed by the Engineering Department shall be sent by certified mail. Any time periods provided in this section shall be deemed to commence on the date of the receipt of the certified mail. Notwithstanding the above, in cases of emergency the Engineering Department may cause the immediate removal of a dangerous or defective sign without notice. In such cases, costs shall be assessed in the same manner as though a notice had been issued.

1197.05 DISPOSAL OF SIGNS; COST ASSESSMENT; PENALTIES.

Any sign removed by the Engineering Department pursuant to the provisions of this chapter shall become the property of the City and may be disposed of in any manner deemed appropriate by the City. The cost of removal of the sign by the City shall be considered a debt owed to the City by the owner of the sign and the owner of the property and may be recovered in an appropriate court action by the City or by assessment against the property as hereinafter provided. The cost of removal shall include any and all incidental expenses incurred by the City in connection with the sign's removal. All costs shall be assessed in accordance with the following subsections:

- (a) The notice given by the Engineering Department shall state not only the remedial action required to be taken, but shall also state that if such action is not taken within the time limits set forth in this chapter, the cost of correcting the unlawful feature of the sign may be assessed against the property on which the sign is located, together with the additional five percent (5%) for the inspection and incidental costs and an additional ten percent (10%) penalty for the cost of collection and collected in the same manner as real estate taxes against the property.
- (b) In the event the owner of the premises or person entitled to the possession, or the owner of the sign fails, neglects or refuses to comply with the notice to repair, rehabilitate, remove or demolish the sign declared to be unlawful, the owner of the sign, the owner of the premises upon which the sign is located and the person entitled to possession thereof, if other than the owner of the premises, or all or any of them, may be prosecuted for violation of this chapter. The Engineering Department may remove the sign declared to be unlawful.
- (c) If it is necessary for the Engineering Department to remove a sign pursuant to the provisions hereof, quotes shall be taken when the estimated costs of demolition or removal exceed one thousand dollars (\$1,000). When completed, the Engineering Department shall certify to the Finance Director the legal description of the property upon which the work was done, together with the name of the owner thereof, as shown by the tax rolls of the related municipal area, together with a statement of work performed, the date of performance and the cost thereof.
- (d) Upon receipt of such statement, the Finance Director shall mail a notice to the -owner of the premises as shown by the tax rolls, at the address shown upon the tax rolls, by certified mail, postage prepaid, notifying such owner that the work has been performed pursuant to this chapter, stating the date of performance of the work, the nature of the work and demanding payments of the costs thereof, as certified by the Engineering Department, together with five percent (5%) for the inspection and the other incidental costs in connection therewith. Such notice shall state that if such amount is not paid within thirty days of mailing the notice, it shall become an assessment upon and a lien against the property of such owner, describing the same, and shall be certified as an assessment against the property of such owner, together with a ten percent (10%) penalty, for collection in the same manner as the real estate taxes upon the property.
- (e) If the Finance Director does not receive payment within a period of thirty days following the mailing of such notice, the Finance Director shall inform Council of such fact and Council shall thereupon enact a resolution assessing the whole cost of such work, including five percent (5%) for inspection and other incidental costs in connection therewith upon the lots

and tracts of land from which the sign has been removed, together with a ten percent (10%) penalty for the cost of collection.

- (f) Following passage of such resolution, the Finance Director shall certify the same to the County Auditor who shall collect the assessment, including the ten percent (10%) penalty of cost for collection, in the same manner as other taxes are collected.
- (g) Each such assessment shall be a lien against each lot or tract of land assessed until paid and shall have priority over all other liens except general taxes and prior special assessments.
- (h) For all purposes hereinafter the owner of the premises shall be presumed to be the owner of all signs thereon, unless the contrary shall appear from facts brought to the attention of the Engineering Department.